217. Only one Vendor's licence was renewed during the year in favour of the Military Canteen, Belgaum for supply of foreign liquor by Military Units only. The Military Canteen.

218. Restrictions on certain notified spirituous medicinal preparations and some restricted spirituous medicinal preparations which were in force in 1958-59 continued to remain in force during the year.

219. The system of issuing hemp drugs for the consumption of ganja, and bhang from the Government Depots to Vaidyas holding permits in Form B-I and to addicts holding permits in Form B-III on Medical certificates was continued during the year. Intoxicating Drugs other than opium:

220. The system of issuing opium to Vaidyas holding permits or Medical Certificates issued by the Area Medical Boards constituted for this purpose continued during the year.

221. Offences detected by the police in the four Districts were (i) Bijapur 2,607, (ii) Belgaum 5,717, (iii) Dharwar 6,588 and (iv) Karwar 2,391 cases. Offences.

222. Out of 19 districts in the State, 14 districts and Kollegal area of Mysore District and two other taluks of Bangalore District (Ramanagaram and Channapatna) were dry at the end of the year.

(iii) Commercial Taxes.

223. *The Mysore Sales Tax Act, 1957.*—No amendments to the Act were made during the year.

224. Out of 4,895 (4,143) appeals, including 1,811 cases pending from previous year, 2,601 (2,303) appeals were disposed of during the year, leaving a balance of 2,294 (1,840) appeals. The number of revision applications received during the year was 1,514 (820), of which 175 (310) were disposed of leaving a balance of 1,339 (510) cases pending at the end of the year. Revision petitions.

225. The number of registered dealers at the beginning of the year was 53,001 (43,604) and the number freshly registered during the year was 8,067 (11,122). The total number of registered dealers was 58,666 (53,013). Registered Dealers.

226. For assessment there were 31,573 (28,018) dealers with a turnover of less than Rs. 40,000 each and 15,059 (12,863) with a turnover exceeding Rs. 40,000 each. Assessments.

REVENUE AND FINANCE

The total number of dealers assessed to tax during the year was 46,632 (40,881).

Licenses.

227. The total number of licenses issued under Section 6 was 13,038 (13,215) and 3,518 (3,156) under Section 11 of the Act. The total fee collected was Rs. 8,73,459—90 (Rs. 6,52,140—80).

Revenue

228. The net revenue realised, after deducting the refunds granted, was Rs. 5,31,79,183—20 (Rs. 4,87,15,325—71) and the expenditure incurred during the said period was Rs. 22,71,533-59 (Rs. 19,58,416-00).

Demand, Collection and Balance.

229. There was a demand of Rs. 7,10,08,173—18, out of which a sum of Rs. 5,20,81,685—38 (Rs. 4,76,513—47) was collected, leaving a balance of Rs. 1,89,26,487—80 (Rs. 1,76,43,681-44) at the end of the year.

Prosecutions.

230. The total number of prosecutions launched was 1,842 (968) and the number pending was 343 (87), thus making a total of 2,185. Of these 2,505 (879) cases were disposed of, leaving a balance of 624 (330) cases.

231. Out of a total number of 17,443 (9,758) offences including pending cases of previous year to be disposed of otherwise than by prosecution under the Act 15,478 (9,403) cases were disposed of, leaving a balance of 1,965 (355) cases. The compounding fees collected during the year was Rs. 1,43,688—24 (Rs. 78,096-10).

232. *The Mysore Entertainment Tax Act, 1958.*—The Act was administered by the Officers of the Commercial Taxes Department during the year. The Assistant Commercial Tax Officers continued to be the Entertainment Tax Officers for the purpose of administration of the Mysore Entertainment Tax Act, 1958. The Commercial Tax Officers were the authorities to allocate 90 per cent of the entertainment tax collections (net proceeds to local bodies to the respective local bodies envisaged in section 17 of the Act.

Theatres.

233. The total number of theatres in the State was 619 (301 permanent theatres and 318 touring talkies).

Demand, Collection and Balance.

234. The arrear demand for the year was Rs. 31,674-45, of which a sum of Rs. 28,278-36 was collected, leaving a balance of Rs. 3,396—09 at the end of the year.

235. Out of the total current demand of 58,54,494-70 a sum of Rs. 58,06,989-28 has been collected leaving a balance of Rs. 47,505—42 at the close of the year.

Demand, Collection and Balance of Show Tax.

236. Under section 4 of the Mysore Entertainment Tax Act, the arrear demand of Show Tax was Rs. 2,90,789-69 out of which a sum of Rs. 26,455 was collected leaving a balance of Rs. 2,64,334—69.

237. Out of the current demand of Rs. 4,36,059—90 a sum of Rs. 4,15,162—15 was collected leaving a balance of Rs. 20,897—75 at end of the year.

238. Regarding allocations to the local bodies, a sum of Rs. 46,24,819-19 was allocated out of a sum of Rs. 51,40,005-59 collected, by way of Show Tax.

Offences.

239. Three hundred and twenty-four offences were booked and compounded departmentally levying a total composition fee of Rs. 13,117—41. Of this a sum of Rs. 7,468-41 was recovered, leaving a balance of Rs. 5,649 at the end of the year.

Prosecutions

240. Prosecutions were launched in 97 cases, of which 15 were convicted and 14 were acquitted, leaving 34 cases pending at the end of the year. Of the 97 cases prose cuted, 34 cases were withdrawn after compounding them departmentally.

Appeals.

241. Out of the 36 appeals received, 30 cases were disposed of leaving 6 pending at the end of the year.

242. *Working of the Betting Tax Act.*—The collection of Betting Tax during the big meetings, and the Gymkhana Races were as follows :—

	Big Meetings	Gymkhana Races
	Rs. nP.	Rs. nP.
1 From Book-makers ...	8,63,940 00	78,662 50
2 From Totalizators ...	3,16,736 10	31,944 50

243. The total collection of betting tax for the year 1959 racing season aggregated to Rs. 12,90,283-10.

244. *Working of the Sugarcane Cess Acts.*—There were different sugarcane cess enactments in the different integrated areas. With a view to having uniformity, a common Act for the whole State, *viz.*, The Mysore Sugarcane Cess Act, 1958 which was enacted during the latter part of the year, was brought into force repealing the old enactments.

REVENUE AND FINANCE

Sugar Factories.

245. There were 8 sugar factories notified under the Mysore Sugarcane Cess Act, 1958, namely :—

1 Messrs. Salar Jung Sugar Factory, Ltd., Munirabad.
2 The Indian Sugar Refineries, Ltd., Hospet.
3 The Bellary Central Co-operative Society, Ltd., Sugar Factory, Kampli.
4 The Ugar Sugar Work, Ugarkhurd, Belgaum District.
5 The Krishna Sugar Mills, Ltd., Krishna, Kittur, Belgaum District.
6 The Mysore Sugar Co., Ltd., Mandya.
7 The Tungabhadra Sugar Works, Shimoga.
8 The Pandavapura Sahakari Sakkare Karkhane Ltd., Pandavapura, Mandya District.

246. The rate of Sugar cess payable by each factory was Rs. 6 per ton.

Demand, Collection and Balance.

247. The current demand raised during the year was Rs. 49,56,200—61, of which Rs. 45,39, 366-73 was realised, leaving a balance of Rs. 4,16,833-88 at the end of the year.

248. Out of an arrear demand of Rs. 29,38,441—20, a sum of Rs. 4,95,133—17 was recovered, leaving a balance of Rs. 24,43,308—03.

249. The total balance under both arrear and current heads was Rs. 28,60,141—91.

Appeals.

250. There were no appeals under the Sugarcane Cess enactment during the period under report.

251. *Working of the Prize Competition Act.*—No prize competitions were conducted during the year.

252. A sum of Rs. 2,90,492-50 was outstanding as arrears due from Messrs. R. M. D. C. Private, Ltd., ason 1st April 1959 in respect of prize competitions conducted by them during the previous years, after deducting Rs. 1,55,000 realised by the sale of the building and invested in the Mysore Government Development Loan, 1970. A sum of Rs. 15,733—00 was realised towards the arrears by attachment and sale of the moveable property of the company leaving a balance Rs. 2,74,759-50. Out of this, the collection of Rs. 1,14,599—06 relating to the period from 8th February 1952 to 10th November 1953 was stayed by the Court and the recovery of the balance of Rs. 1,60,160—44 was pending.

Registration of Dealers.

253. *Working of the Mysore Sales on Motor Spirit Taxation Act, 1957.*—The number of applications received

from all dealers liable to pay tax under Petrol was 37(38), and M. S. O. P. (under Spirit other than Petrol) was 66(50) The number of applications received from all the dealers out? liable to tax under Petrol was 258 (174) and under M. S. O. P. 256 (185).

Demand, Collection and Balance.

254. The demand during the year was Rs. 47,15,375-76 (Rs. 43,04,175—06) under Petrol and Rs. 49,10,056—51 (Rs. 42,42,128—84) under M.S.O.P. Out of this Demand Rs. 46,44,334—28 (Rs. 42,67,865—59) under Petrol and Rs. 48,85,710—39 (Rs. 40,76,316-27) under M.S.O.P.were collected leaving a balance of Rs. 71,041-48 (Rs. 36,309-47) and Rs. 24,346--12 (Rs. 1,65,812-57) respectively at the close of the year.

Registration Fee.

255. The total demand of registration fee and miscellaneous fees raised during the year were Rs. 3,288 (Rs. 2,144) and Rs. 3,615 (1,568) respectively and out of this, Rs. 2,993-50 (Rs. 2,030) and Rs. 2,793 (Rs. 1,468) were collected, leaving a balance of Rs. 294—50 (Rs. 114) and Rs. 822 (Rs. 100) respectively.

Offences.

256. *Section 10 of Mysore Sales on Motor Spirit Taxation Act, 1957.*—Ten (5) cases were filed and 2(1) were withdrawn under Section 10(d) of the Act.

Offences Compounded.

257. Sixteen (39) cases were booked under Section 10(a) and 103(15) under section 10(d). The total compounding fee levied was Rs. 1,139—50 (Rs. 830—50), only 10 cases under this section were let out with warning.

258. On the whole the administration of M.S.M.S.T Act, 1957 was satisfactory.

259. *Working of the Central Sales Tax Act, 1956.*— No Amendments were effected during the year.

Registered Dealers.

260. At the beginning of the year there were 15,817 registered dealers under the Act, 4,201 dealers were registered during the year and 2,722 registration certificates were cancelled, leaving a balance of 17,296 cases.

Assessments.

261. Ten thousand nine hundred and seventy-four cases were there at the beginning and 6,658 cases became due for assessment during the year. Out of these 6,823 assessments were made, leaving 10,809 cases pending for assessment.

Demand, Collection and Balance.

262. A balance of Rs. 5,06,699-49 was outstanding at the beginning of the year. Demand raised during the year

REVENUE AND FINANCE

was Rs. 98,86,830—64, the total being 1,03,93,530—13, out of which, a sum of Rs. 83,24,472—76 was collected, inclusive of remissions, leaving a balance of Rs. 20,69,057—37.

Appeals.

263. A 19 appeals were filed during the year, out of which 14 appeals were disposed of leaving 5 appeals at the end of the year.

Offences.

264. One hundred and fifty-nine dealers committed offences under Section 10 of the Central Sales Act, out of which 121 cases were disposed of leaving a balance of 38 appeals at the end of the year.

265. *Working of the Mysore Agricultural Income Tax Act, 1957.*—An amendment to proviso to Rule 9(b) of the Act was effected giving discretion to the Agricultural Income Tax Officer to inspect lands if he considers it necessary.

Demand, Collection and Balance.

266. The total demand of tax including arrears during the year was Rs. 1,14,71,326—23 (Rs. 29,37,816—20), of which a sum of Rs. 94,49,073—55 (Rs. 1,03,85,152—51) was collected leaving a balance of Rs. 17,84,030—17. The percentage of collection was 84 (79·9).

Assessment.

267. Out of a total of 24,855 (19,679) assessment cases (inclusive of 9,720 arrear and 15,135 current cases), 14,480 (9,959) cases were disposed, leaving a balance of 10,375 (9,720) cases pending at the end of the year.

Demand, Collection and Balance.

	Demand		Collection		Balance	
	Rs.	nP.	Rs.	nP.	Rs.	nP.
1 Under Commercial Crops	52,42,934	23	98,60,492	73	12,44,414	20
2 Under Plantation Crops...	62,28,891	95	55,93,690	84	5,89,615	97
3 Under Miscellaneous Revenues and Penalties..	47,739	00	21,812	96	25,926	00

Penalties.

268. The total penalties levied under several sections of the Mysore Agricultural Income Tax Act, 1957, amounted to Rs. 23,537—36.

Appeals.

269. Out of 862 appeal cases, 399 were disposed of, leaving a balance of 463 cases at the end of the year.

Recovery.

270. Two hundred and one cases involving a total sum of Rs. 1,25,437-78 were outstanding at the beginning, 1,523 cases involving Rs. 7,59,047—03 were received and the total number of cases pending at the end of the year was 900 involving a sum of Rs. 4,68,098—09.

Refund.

271. Out of the total number of 148 cases, 124 applications involving a sum of Rs. 5,53,226—41 were disposed of, leaving 24 refund applications pending at the end of the year.